29

Westhampton, Mass.
Annual Reports

1906

ANNUAL REPORTS

OF THE

TOWN OFFICERS

OF

WESTHAMPTON, MASS.

FOR THE

Year Ending February 1, 1906

ENTERPRISE PRINTING CO.,
EASTHAMPTON, MASS.

TOWN CLERK'S REPORT

BIRTHS-1905

1905

1 March 6. Nellie Luella Graves.
2 " 7 Frederick Alexander Payson.
3 " 15. Evelyn Mary St. Anthony.
4 Apr. 13. Grace Bell Connery.
5 " 17. Clarence Leonard Chatfield.
6 May 29. Earl Newman Cole.
7 " 30. Dorothy Ruth Weeks.
8 Aug. 15. Raymond Willis Blakesley.

Births in recent years

'95	'96	'97	'98	'99	'00	'01	'02	'03	'04
7	6	16	9	9	8	11	13	12	7

MARRIAGES

1905

1 July 28. John Knox of Easthampton,
Elizabeth D. Chapman of Westhampton.

2 Sept. 9. Frank A. Bartlett, Westhampton,
Caroline C. Jacobs, Northampton.

Marriages in recent years

'95	'96	'97	'98	'99	'00	'01	'02	'03	'04
2	4	4	4	5	1	5	2	3	3

DEATHS-1905

1	Jan. 15.	Sereno D. Lyman,	54—6—12
2	Feb. 24.	Mary Codding,	73—0—19
3	Apr. 4.	Francis Holdridge,	61
4	" 25.	Robert Blakesley.	0—10
5 *	July 10.	Rhoda Burton,	61—10—14
6	Aug. 4.	Frederick A. Payson,	0—4—27
7	" 7.	Mary Trask.	33—0
8	Sept. 9.	Alice Bernier,	0—2
9	Nov. 15.	William Anderson,	57—5— 7
10	Dec. 5.	Martha L. Chapman.	54

Causes of death—Pneumonia 2, cholera infantum 2, myxedema 1, capillary bronchitis 1, cystitis 1, tuberculosis 1, hemorrhage of stomach 1, uterine fibroma 1.

Deaths in recent years

'95	'96	'97	'98	'99	'00	'01	'02	'03	'04
11	5	6	10	12	3	8	5	4	11

* Sister of Samuel L Williams

DOGS LICENSED

1905

Clifford Bartlett,	Mar. 7	H. M. Clapp.	31
Albert Delisle,	Apr. 14	E. H. Montague,	June 5
Geo W. Graves,	19	Almon Benson,	6
N. L. Montague	22	Geo. W. Graves,	16
C. Benson,	25	J. H. Kingsley,	20
F. A. Loud,	25	A. D. Rice,	23
A. L. Snow,	26	H. L. Dodge,	24
A. J. Griffin,	27	E. W. Tilden,	24
Mrs. G. Tower	27	M. G. Crandall,	28
A. K. Chapman,	28	C. H. Bartlett,	July 14
I. O Shaw	28	D. S. Bridgman,	14
Levi Burt,	28	W. R. Lyman,	15
A. S. Bridgman,	29	" " "	15
F. Gagnon.	29	Mrs. F. Lyman,	15
G. L. Hathaway,	29	" " "	15
E. B. Clapp,	29	S. A. Rust,	31
E. J. Hathaway,	29	Leonard Braman,	Aug. 10
L. W. Clapp,	29	F. W. Niles,	23
H. S. Ives,	May 1	P. A. Connery,	Sept. 1
Geo Coleman,	1	G. Witherell,	19
F. Howard.	1	Willard Payson,	25
A. D. Montague.	2	" "	25
F. H. Judd,	May 4	C. G. Loud,	25
Mrs. A. Montague,	6	Chas. Etienne,	25
C. A. Bartlett,	9	Alpheus Hall,	25
N. B. Damon,	17	G. R. Miller,	28
Oscar Bartlett,	25	Joseph Boucher,	28
Julius Billioux,	29		

FINANCIAL STATEMENT.

F. A. Loud in account with the Town of Westhampton.

DR.

To cash received for 6 mos. ending June 1, 1905,
For license of 27 dogs (males) at $2.00 $54 00

CR.

By clerk's fees, 27 dogs at 20 cents 5 40
By cash paid County Treasurer 48 60—$54 00

DR.

To cash received for 6 mos ending Dec. 1, 1905,
For license of 27 dogs at $2.00 54 00
" " " 1 dog at $5.00 5.00—$59 00

CR.

By clerk's fees, 28 dogs at 20 cents 5.60
By cash paid County Treasurer 53 40—$59 00

The amount paid in to the County Treasurer on this account for 5 previous years:

1900	1901	1902	1903	1904
$94.80	$106.80	$112.20	$107.00	$91.20

Respectfully submitted,

F. A. LOUD, *Clerk*

Westhampton, Feb. 1, 1906

I have this day examined the accounts of the Town Clerk and found them correct.

HENRY MILLER CLAPP, *Auditor*

SELECTMEN'S REPORT

REPORTS OF SELECTMEN, OVERSEERS OF THE POOR AND HIGHWAY SURVEYORS

TOWN OFFICERS

F. A. Loud, Clerk	$15 00		
" Sealer	5 00		
" Registrar	6 00		
" Elector	4 00		
" Recording Births, Deaths and Marriages	6 50		
" Returns of Births	75—		37 25
A. K. Chapman, Treasurer	50 00		
A. D. Rice, Selectman	14 50		
" Assessor	22 50		
" Overseer of Poor	2 00		
" Registrar	4 00—		43 00
E. B. Clapp, Selectman	6 50		
" Assessor	20 00		
" Registrar	3 00—		29 50

D. S. Bridgman, Selectman	5 00	
" Assessor	24 75	
" Registrar	3 00—	32 75
H. M. Clapp, Auditor	2 00	
Levi Burt, Collector, 1904	18 82—	18 82
Franklin Howard, Collector, 1905	50 00—	50 00
G. E. Knight, Constable	5 50—	5 50
A. T. Edwards, Cattle Inspector	12 20	
" Meat Inspector	12 50	
" Quarantining	7 50—	32 20
N. L. Montague, Election Officer	1 50—	1 50
Fred Gagnon " "	1 50—	1 50
		$304 02

HIGHWAYS

Old Bills, 1904

N. L. Montague	23 75	
S. A. Rust	3 46	
Michael Connery	2 35	
A. E. Damon	2 05	
H. L. Dodge	15 20	
E. J. Hathaway	3 22	
L. W Clapp	5 50	
Mary Lyman, Admr.	58 96	
H. A. Parsons	1 50	
Joseph Whelan	2 18	
G. E. Knight	2 00	
F. D. Bridgman	3 00	
Ettione Challett	3 75	
H. M. Clapp	3 00—	129 92

SNOW BILLS

A. T. Edwards	19	24	
G. A. Witherell	2	89	
G. L. Hathaway	4	78	
G. W. Graves	13	27	
H. L. Dodge	9	19	
A. D. Montague	2	50	
D. S. Bridgman	4	25	
E. B. Clapp	8	98	
F. D. Bridgman	1	00	
P. A. Connery	7	75	
M. G. Crandall	2	00 —	75 85

HIGHWAYS

LEVI BURT, SURVEYOR

Levi Burt	152	41	
" 90 feet plank	1	62	
" Bridge Stringers	3	00	
" 50 Posts	5	00	
" Spikes and Dynamite	1	45	
" Road Machine repairs	6	50	
" Tile	6	40	
E. C. Blakesley	2	25	
E. W. Kingsley		25	
A. Delisle	4	41	
J. Whelan		83	
N. A. Kingsley	2	00	
F. W. Blakesley	29	75	
Fred Gagnon	25	49	
Gilbert Weeks	2	83	

C. H. Bartlett	4 00		
C. A. Bartlett	50		
C. N. Loud, 825 ft. Lumber	12 38		
Chas. Gagnon	7 50		
E. B. Clapp	4 00		
N. L. Montague	16 00		
Federal Bridgman	35—	$288	92

D. S. BRIDGMAN, SURVEYOR

D. S. Bridgman	128 23		
Franklin Howard	20 00		
Dana Pelton	7 50		
Cornelius Benson	6 75		
A. Page	6 75		
I O. Shaw	10 00		
H. L. Dodge	32 91		
Frank Hayden	4 50		
Fred Tilden	5 73		
Chas. Williams	12 80		
Nathan Damon	4 50		
Levi Burt	18 18		
Geo. L. Hathaway	4 91		
A. D. Montague	16 50		
Overdrawn	74—	280	00

GEO. W. GRAVES, SURVEYOR

G. W. Graves	61 18	
" 1334 ft. Plank	32 12	

Geo. W. Graves, Sleepers	1 50	
" Spikes	75	
Frank Bartlett	17 55	
A. T. Edwards	15 11	
P. A. Connery	11 50	
" Sleepers and Plank	18 00	
Peter Boucher	4 33	
M. G. Crandall	34 10	
" 200 ft. Plank	3 00	
J. Knight	3 00	
J. Connors	3 00	
A. Hall	4 66	
Francis Vias	12 00	
Edmund Connelly	14 83	
A. Delisle	21 33	
A. L. Snow	2 25	
W. H. Lyman, Gravel	95—	261 16
		$1,035 85

STATE HIGHWAY WORK

1905

E. B. Clapp	98 97
D. S Bridgman	44 94
A. D. Rice	24 89
C. A. Bartlett	46 54
M. K. Parsons	36 44
H. L. Dodge	14 00
A. D. Montague	20 00
Frank Bartlett	24 00

N. L. Montague	27 50	
C. H. Bartlett	45 10	
C. G. Loud	24 44	
G. W. Graves	20 44	
Levi Burt	28 22	
T. P. Elwell	15 08	
Edward Connelly	49 58	
Edmund Connelly	30 08	
Fred Gagnon	24 24	
Leon Fleury	21 16	
Adolph Vias	6 75	
Frank Weeks	5 33	
G. Gilbert Weeks	16 66	
J. Peaudry	8 75	
A. Cayo	3 83	
Dana Pelton	2 33	
A. Delisle	5 00	
Federal Bridgman	2 40	
Joe Guerren	1 50	
Joseph Guerren	2 09	
F. W. Blakesley	20 44	
E. B. Bridgman	47 05	
E. C. Bridgman, New York	2 50	
Ralph Bridgman	1 05	
H. N. Brewster, Tile	9 60	
W. N. Potter's Sons & Co., Cement	1 90	
880 ft. Lumber at $16.00	14 08	
61 Posts at 12c	7 32	
C. N. Loud, Stakes	1 00	
Spikes, Paint, Oil and Dynamite	8 88 —	$764 08

We have built this last year nearly one-half mile of road. If the town will appropriate three hundred dollars each year for improved roads, within a few years our worst pieces of road will be made the best.

OVERSEERS OF THE POOR

Support of Nora Lawler. Epileptic Hospital, Palmer	119 94	
Support of Mrs. Jesse Trask, O. W. Cobb's bill	7 00	
Support of Flora Baker Murphy, State Pauper, O. W. Cobb's bill	5 00	
Support of W. A. Graves, settlement South Hadley	12 00	
Support of Tramps	2 75—	$146 69

TOWN HALL REPAIRS BY C. N. LOUD

C. N. Loud, 6 days	15 00
" 475 feet Rough Lumber at $16.00	8 40
475 feet Planed Pine at $18	8 55
4 gallons Paint	6 20
Paper	3 25
3 bunches Clapboards	3 75
40 lbs. Nails	1 60
Hinges, Knobs, Springs and Hooks	1 60
Merrick Lumber Co., Doors, Sashes and Molding	5 90

G. R. Miller, Labor	9 00	
" Brick	2 40	
" Team Work	2 50	
J. M. Chapman, Labor	26 10	
Gilbert Weeks "	4 50—	$98 75

LIBRARY

George E. Knight, Librarian	25 00	
Insurance	15 00—	40 00
Perambulating Town Lines	21 00—	21 00
State Aid	244 00—	244 00

MISCELLANEOUS

H. A. Parsons, Water Company	15 00
Enterprise Printing Company	27 40
E. B. Clapp, Dog Fund for Library	79 80
C T Bagnall, Stationery	75
A. D. Rice, Tax Book and Blanks	1 75
" Cleaning Hall Stove-pipe	1 50
G. E. Knight, care of Hall	8 25
" Sexton	4 00
H. A. Parsons, care Street Lamps	12 00
" Kerosene Oil	1 00
E. B. Clapp, Thayer fund for Parish	25 00
A. K. Chapman, Postage	2 60
F. A. Loud, Express	4 05
" Standard Ink	1 25
" Blank Book	1 00
" Keys for Vault	1 25

F. A. Loud, Stationery	1 75	
" Postage	2 45	
Austin Hathaway, Sawing Wood for Hall	1 35	
A. K. Chapman, Smith work	2 70—	$194 85

TAXES

National Bank Tax	2 03	
State Tax	320 00	
County Tax	446 72	
Abatements	9 51—	$778 26
Note Paid	1,000 00	
Interest on Note	16 63—	$1,016 63

RECAPITALION

Town Officers	304 02
Highways	1,035 85
State Road	764 08
Support of Poor	146 69
Town Hall	98 75
Cemetery	158 78
State Aid	244 00
Street and Wright Fund	115 00
Perambulating Town Boundaries	21 00
Library	40 00
Taxes and Abatements	778 26
Note and Interest	1,016 63

Miscellaneous	194 85	
Total Selectmen's Orders		$4,917 91
School Committee's Orders		2,653 04
		$7,570 95
Balance Feb. 1, 1905	2,518 13	
Assessment	3,866 99	
From Treasurer's Book	4,145 57	
	10,530 69	
Balance Feb. 1, 1906		2,959 74

D. S. BRIDGMAN,
E. B. CLAPP,
A. D. RICE,
} *Selectmen of Westhampton*

Westhampton, Mass., Feb. 1, 1906

I have examined the accounts of the Selectmen and find that they have drawn orders and have vouchers to the amount of four thousand nine hundred seventeen dollars and ninety-one cents ($4,917.91).

HENRY MILLER CLAPP, *Auditor*

List of Jurors, 1906

F. A. Loud
C. G. Loud
E. B. Clapp
A. E. Damon
Horace Haunton
Aaron Fisher
Frank Bartlett

ASSESSORS' REPORT

Real Estate Valuation	$182,192 00	
Personal Estate Valuation	44,075 00—	$226,267 00
Tax rate, $16.25 per $1,000.00		
Real Estate Tax	2,960 72	
Personal Estate Tax	716 27	
Polls	190 00—	$3,866 99

TAX LEVY

State Tax	320 00	
County Tax	446 72	
Highways	1,200 00	
Schools	1,200 00	
Support of Poor	150 00	
Town Officers	225 00	
Discount on Taxes	125 00	
Cemetery Committee	75 00	
Contingent Fund	100 00	
Overlayings	25 27—	$3,866 99

D. S. BRIDGMAN,
E. B. CLAPP,
A. D. RICE,
} *Assessors of Westhampton*

TREASURER'S REPORT

For the Year Ending February 1, 1906.

Dr.

Balance from last year	2,518	13
A. G. Jewett, Int. on Wright fund	25	00
N. A. Kingsley, Int. on Wright fund	25	00
Clark Scholarship		90
From Auditor City Boston, for Supplies and Incidentals	34	00
Rent of Hall	1	00
Town of Southampton (Coleman case)	18	37
Trustees Whiting Street Fund	60	00
Northampton Institution Savings	1,000	00
W. H. Lyman, Auctioneer's License	2	00
District Court	8	00
F. H. Judd, Int. on Thayer fund	31	25
G. E. Knight	20	00
County Treasurer, Dog Fund	83	18
Northampton Institution Savings	800	00
State Treasurer, Inspection of Animals	12	25
" " Highway Loan Fund	452	00

State Treasurer, Corporation Tax		11 47	
" "	National Bank Tax	219 41	
" "	State Aid	168 00	
" "	Support of Sick Paupers	7 00	
" "	High School Tuition in Special Cases	135 00	
" "	Income Mass. School Fund for 1905	1,031 74	—$6,663 70
Amount of Assessment			3,866 99
			$10,530 69

Cr.

By paid orders of Selectmen	$4,917 91	
" " " " School Committee	2,653 04	
Balance in Treasury	1,825 68	
" due from F. Howard, Collector	520 77	
" " " A. D. Montague, "	613 29	—$10,530 69

The above report shows a balance in the Town's favor of $2,959.74. $961.33 of this is school money and can be used for schools only. There is one note of eight hundred dollars due the Northampton Institution of Savings.

Respectfully submitted,

A. K. CHAPMAN, *Treasurer*

Westhampton, Feb. 1, 1906

I have examined the accounts of the Treasurer and find them correct, showing disbursements to the amount of seven

thousand, five hundred seventy dollars and ninety five cents ($7,570.95) for which vouchers are on file, and a balance of cash on hand of one thousand eight hundred twenty-five dollars and sixty-eight cents ($1,825.68). Due from Collector Franklin Howard five hundred twenty dollars and seventy-seven cents ($520.77). Due from Collector A. D. Montague six hundred thirteen dollars and twenty-nine cents ($613.29).

HENRY MILLER CLAPP, *Auditor*

Report of the Joint School Board

To the District Comprising the Towns of Easthampton, Southampton, and Westhampton, for the Year ending July 1, 1905

Received from State Treasurer			$207 82
Credited to Superintendent's salary			
Southampton	$69 48		
Westhampton	55 24—	$124 72	
Credited to Towns of District on of average membership of all the schools of the District for year ending ending July 1, 1905:			
To Southampton	46 32		
To Westhampton	36 82—	83 14—	207 86
Received from towns of district on same basis as above:			
Town of Southampton's share Superintendent's salary	143 58		

Town of Westhampton's share Superintendent's salary	114 16		
Paid Superintendent's salary for year ending July 1, 1905			$1,600 00
Net cost to Easthampton		$1,259 12	
Net cost to Southampton		74 10	
Net cost to Westhampton		58 92	

C. H. JOHNSON, Chm., }
C. N. LOUD, Secretary, } *Joint Committee.*

REPORT
of the
Superintendent of Schools

To the School Committee:

Gentlemen:—

I respectfully submit the regular annual report of the Superintendent of Schools for the past school year.

At the opening of school in September there were three new teachers whose names and the schools in which they are teaching are given below:

TEACHER	SCHOOL	WHERE EDUCATED
Lydia D. Wentworth	Center	Framingham Normal
Nellie M. Farnsworth	Hill	Framingham Normal
Susan E. Murray	Northeast	Framingham Normal

There is nothing new to state in regard to the regular work of the schools. All the schools have been doing good work and the town has been fortunate in securing satisfactory teachers.

The following statistics are taken from the reports of the

teachers at the close of the school year 1904—1905, ending last June:

Whole number enrolled	85
Average membership	74.16
Average attendance	67.06
Per cent. of attendance	90⅓

This report covers the five schools under the control of the town of Westhampton. In addition to these pupils the town sends a number of pupils to the union school in Loudville, which is controlled by Northampton.

The introduction of music into the schools of Westhampton will be a great benefit to the children in the schools and to the town as a whole, and the town is fortunate in being able to secure the services of Miss Bridgman, who has had special training for her work. It is to be hoped that the study of music will become a permanent part of the school work of the town.

Very respectfully,

W. D. MILLER

REPORT
of the
SCHOOL COMMITTEE

STATEMENT OF SCHOOLS, TEACHERS EMPLOYED, ETC.

CENTER SCHOOL

Mary E. Hutchinson

No. of pupils enrolled	23
Average membership	20.02
" attendance	18.31
No. of pupils over 15 years	3
" " " under 5 years	0
" " " between 7 and 14	15
No. weeks school	34

Not absent or tardy during the year, Esther and Marion Clapp. Not absent and only once tardy. Abram Fisch.

The attendance in this school has been uniformly good during the year, averaging nearly nineteen out of a membership of a little over twenty.

NORTH-EAST SCHOOL

Minnie H. Bridgman Jennie M. Taylor

No. of pupils enrolled	14
Average membership	12.7
" attendance	12
No. of pupils over 15 years	0
" " " under 5 "	0
" " " between 7 and 14	13
No. of weeks school	34

Evelyn F. Montague, Marian R. Montague, Enos J. Montague were not absent, tardy, or dismissed during the year and the last term but two pupils were absent a day, and there was not a tardy mark on the register. Another thing to be commended in this school is the name given in full of every pupil. The value of this is often seen where there may be two pupils in town from different families of the same name and the only way to distinguish them is by the middle name, and it becomes necessary oftentimes to refer to them by the middle name in making out a record.

We were disappointed in having to excuse Miss Bridgman on account of sickness but feel that the school was fortunate in securing a teacher of so much experience as Miss Taylor.

There is a strong desire on the part of the pupils in this school to have some new seats and desks, as the ones in there

have been badly worn, and we would recommend that money be raised to furnish this school-house and also the one in the south district, with modern seats and desks that are more comfortable and convenient.

NORTH-WEST SCHOOL

Vera A. Chapman

No. of pupils enrolled	18
Average membership	15
" attendance	13.05
No. of pupils over 15 years	0
" " " under 5 "	0
" " " between 7 and 14	12
No. weeks school	33

Not tardy during the year, Lura E. Dodge. Myron G. Hathaway, Henry E. Hayden, Linwood Tilden, Elmer C. Williams, Marion G. Williams, Ethel E. Damon, Carrie M. Damon, Emily M. Hathaway.

On account of the inclemency of the weather, your committee thought it best to give up the last week, as only two or three of the pupils were able to attend.

SOUTH SCHOOL.

Mary C. Powers

No. of pupils enrolled	13
Average membership	11.7
" attendance	10.3

No. of pupils over 15 years	0
" " " under 5 "	0
" " " between 7 and 14	13
No. weeks school	34

The record of attendance in this school has been uniformly good and the pupils have been very prompt in their attendance, as the largest number of tardy marks for any one term was seven. Raymond Crandall was absent but one day during the year and Leonard Connery was not absent or tardy for two terms.

HILL SCHOOL

Clara A. Scott

No. of pupils enrolled	16
Average membership	14.89
" attendance	13.46
No. of pupils over 15 years	0
" " " under 5 "	0
" " " between 7 and 14	12
No. of weeks school	34

Mr. S. D. Lyman supplied this school with wood nearly the whole of the last term of last year, so that the bill for fuel from his estate not only includes the fuel for this and the south school for one year, but also the fuel for nearly one term of the previous year. Raymond S. Rartlett was not absent or tardy during the year.

The committee of Easthampton, Southampten and Westhampton have met and made an arrangement whereby we can keep the same district relation as we have done fo

the past few years and trust that it will be satisfactory to the people.

EXPENSES

Teachers' salaries		$1,612 90
Loudville school		386 92
Northampton tuition		275 00
Easthampton supplies		62 32
Fuel, H. L. Dodge	10 64	
H. M. Clapp	16 00	
A. D. Montague	11 00	
Est. S. D. Lyman, 2 schools	38 50—	76 14
Janitors		33 40
Superintendent's salary		58 92
A. B. Morrill, Books		8 50
Ginn & Co., Singing Books		10 21
Atkinson & Mentzer, Flags		11 75
Cook & Grover, Pencil Sharpeners		12 00
Water Co.		6 00
Repairs		12 73
Alma Bridgman, Music		44 00
F. D. Bridgman, 1904		6 00
A. D. Montague, 1904—1905		10 00
C. N. Loud, 10½ days, 1904		26 25
		$2,653 04

RESOURCES

Balance from last year	$1,213 63
Town appropriation	1,200 00

Mass. School fund	1,031 74
Tuition	135 00
Tuition from Boston	34 00
	$3,614 37

Respectfully submitted,

CHAS N. LOUD,
A. D. MONTAGUE,
F. D. BRIDGMAN,
} *School Committee.*

Westhampton, Mass., Feb. 1, 1906

I have examined the accounts of the School Committee and find that they have drawn orders and have vouchers to the amount of two thousand, six hundred and fifty-three dollars and four cents ($2,653.04).

HENRY MILLER CLAPP, *Auditor*

ARTICLES

IN THE

Warrant for Annual Meeting, March 5, 1906

Article 1. To choose a Moderator.

Art. 2. To choose a Town Clerk.

Art. 3. To hear and act upon all reports to be presented at said meeting.

Art. 4. To choose all necessary Town Officers to serve the town the ensuing year.

Art. 5. To see if the Town will accept the gift of the late Oliver Bridgman.

Art. 6. To see if the Town will make any provision for protection from loss by fire.

Art. 7. To vote "Yes" or "No" on the question, "Shall license be granted for the sale of Intoxicating Liquors in this Town?"

Art. 8. To see if the Town will accept the List of Jurors as revised by the Selectmen.

Art. 9. To raise and appropriate such sums of money as may be necessary to defray town charges the ensuing year.

Art. 10. To take action in regard to the collection of Taxes.

Art. 11. To see if the Town will authorize its Treasurer to borrow money to meet current expenses in anticipation of Taxes.